(*c*) As the wet lands in the *malnad* are all rainfed, the irrigation cess levied even after the resettlement is unjustifiable. It may therefore be abolished.

(*d*) Irrigation cess is levied on lands irrigated by wells and rain water. It is reasonable to levy the cess on lands irrigated by Government tanks or rivers. The cess should be abolished in the former case.

(*c*) Hoskoppa Krishna Rao, Koppa Taluk; H. S. Ganesha Rao, Malnad Landholders' Association, Hoskoppa;

(*d*) Rangaswamy Chetti, Magadi Municipality; Javali Hutchappa, Tyamagondlu Municipality; Hutchu Hanumegowda, C. Naraharaiah, Nelamangala Taluk; Munisamigowda and Veeregowda, Dodballapur Taluk.

Dewan.—We know all about it and this subject was fully considered in the year 1919. A Committee consisting of the Revenue Commissioner and the Chief Engineer went into the whole question.

Some Members.—Both the irrigation cess and the supari cess should be abolished. Any further continuance of these two is not fair. Instead of these, the education cess may be levied.

Mr. Karnick Krishnamurthy Rao.—The irrigation cess is already merged in the wet assessment once and it should not be reimposed by being included again in the increased assessment.

Dewan.—Orders will be passed before June next.

Mr. Murugesam Pillai.—*Takavi* loans may be granted to Panchama applicants at concession rates for the purchase of cattle, seeds, implements, etc.

SUBJECT No. 42.

Grant of *takavi* loans to Panchama applicants.

Mr. P. Murugesam Pillai, Audi Dravida Abhivriddhi Sangham, Bangalore.

Dewan.—A Special Officer will be appointed to investigate the matter and on receipt of his recommendation, the representation will be considered.

Mr. Srikantappa.—Certain items of revenue which were being held under revenue deposits formerly are now being credited to the treasury under the respective heads. In cases where parties are to get back the amount, they have to go to the Deputy Commissioner to have the refund bills sanctioned and payment made; this generally takes a long time. It is requested that Amildars may be empowered to sanction refunds to the extent of Rs. 25 or Rs. 50, or the former Revenue Deposit system revived.

SUBJECT No. 43.

Empowering Amildars to sanction refunds to the extent of Rs. 25, or the revival of the system of Revenue Deposits.

Messrs. A. Srikantappa, Bangalore District Board, and C. Naraharaiya, Nelamangala Taluk.

Dewan.—The Deputy Commissioners have no objection to the Amildars being empowered as requested. This will be sanctioned by Government.

Mr. Venkatasami Gowda.—This is an important subject. This has been coming up for consideration before this Assembly for the past five years. Steps should be taken by Government to make it compulsory on every individual to serve for half a day in a week in executing works under the Village Improvement Scheme, and legal provision should be made to punish him for default. If labour is not enforced by legislation no improvement can be effected.

SUBJECT No. 44.

Labour for village improvement works to be made compulsory.

Mr. Venkatasami Gowda, Malur Taluk.

Mr. Purushothamanandagiri Gosai.—There are raiyats who may be too poor and may be earning their daily livelihood by wages. If they are forced to work compulsorily for half a day in a week and if they fail to do so, they will